



## INSTRUCTIONS

**WHO MUST FILE.** Every individual, corporation, fiduciary, partnership, limited liability company, or S corporation which is properly licensed must complete Form 4136N to claim a refundable credit for nonhighway use of motor vehicle fuels (e.g., gasoline and gasohol).

**Individuals, Corporations, and Fiduciaries** must file Form 4136N to claim nonhighway use motor vehicle fuels credit. **Partnerships, Limited Liability Companies, and S Corporations** cannot claim the credit for nonhighway use motor vehicle fuels. The qualified purchases are distributed to the partners, members, or shareholders who may claim the credit.

**CLAIMING THE CREDIT.** This form must be completed and attached to the income tax return filed by an individual, fiduciary, or corporation to claim the credit. Partners, members, or shareholders may claim a credit by attaching the partnership's, limited liability company's, or S corporation's Form 4136N to their return. Send the return and attached form to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Fiscal year filers must file this form for the calendar year in which their fiscal year begins. Complete and attach a schedule using the same format as the Form 4136N for the months in the next calendar year of the taxpayer's fiscal year. The applicable credit rate must be requested from the Motor Fuels Division. If the prior calendar year's purchases are included on Form 1065N or Form 1120-SN, the appropriate Form 4136N for that year must be attached to the current year's filing.

Permitholders may file a claim each month for tax credit motor vehicle fuels purchased during the preceding month when they are entitled to an annual tax credit in excess of \$60,000, based on claims filed for the preceding tax year.

**A permit is no longer required** after January 1, 2002 to purchase nonhighway use motor vehicle fuel. LB 168 eliminated the requirement to obtain a permit prior to purchasing this type of fuel. Instead, Form 4136N for tax year 2002 will ask the claimant for a listing of all equipment which used the nonhighway use motor vehicle fuels and a certification that all fuel claimed for credit was used for nonhighway purposes.